

**CHRONOLOGY OF NEBRASKA MOTOR FUEL TAX RATES**  
**1993 thru Current**  
**CENTS PER GALLON TAX**

		Tax Rates				Revenue Distribution	
		Fixed Fuel Tax (1)	Variable (2)	Wholesale (3)	Total Fuel Tax	Department of Roads	Cities / Counties Share 50% each
FY-Avg	Effective Date	Percent Cents					
	January 1, 1993 <sup>(4)</sup>	12.5¢	16.4%	12.1¢	24.6¢	17.7¢	6.9¢
	April 1, 1993	12.5¢	16.4%	10.2¢	22.7¢	15.8¢	6.9¢
	July 1, 1993	12.5¢	15.6%	10.8¢	23.3¢	16.4¢	6.9¢
	October 1, 1993	12.5¢	17.6%	10.5¢	23.0¢	16.1¢	6.9¢
	January 1, 1994	12.5¢	17.6%	12.5¢	25.0¢	18.1¢	6.9¢
23.5	April 1, 1994	12.5¢	17.6%	10.0¢	22.5¢	15.6¢	6.9¢
	July 1, 1994	12.5¢	17.2%	10.4¢	22.9¢	16.0¢	6.9¢
	October 1, 1994	12.5¢	17.2%	11.5¢	24.0¢	17.1¢	6.9¢
	January 1, 1995	12.5¢	17.2%	10.7¢	23.2¢	16.3¢	6.9¢
23.3	April 1, 1995	12.5¢	17.2%	10.6¢	23.1¢	16.2¢	6.9¢
	July 1, 1995	12.5¢	18.7%	12.2¢	24.7¢	17.8¢	6.9¢
	October 1, 1995	12.5¢	18.7%	11.3¢	23.8¢	16.9¢	6.9¢
	January 1, 1996	12.5¢	18.7%	11.6¢	24.1¢	17.2¢	6.9¢
24.4	April 1, 1996	12.5¢	18.7%	12.5¢	25.0¢	18.1¢	6.9¢
	July 1, 1996	12.5¢	16.6%	12.9¢	25.4¢	18.5¢	6.9¢
	October 1, 1996	12.5¢	16.6%	12.1¢	24.6¢	17.7¢	6.9¢
	January 1, 1997	12.5¢	14.5%	12.1¢	24.6¢	17.7¢	6.9¢
24.7	April 1, 1997	12.5¢	14.5%	11.7¢	24.2¢	17.3¢	6.9¢
	July 1, 1997	12.5¢	16.2%	11.8¢	24.3¢	17.4¢	6.9¢
	October 1, 1997	12.5¢	16.2%	11.5¢	24.0¢	17.1¢	6.9¢
	January 1, 1998	12.5¢	16.2%	11.6¢	24.1¢	17.2¢	6.9¢
23.7	April 1, 1998	12.5¢	16.2%	9.8¢	22.3¢	15.4¢	6.9¢
	July 1, 1998	12.5¢	18.3%	11.0¢	23.5¢	16.6¢	6.9¢
23.2	January 1, 1999	12.5¢	18.3%	10.3¢	22.8¢	15.9¢	6.9¢
	July 1, 1999	12.5¢	18.6%	11.6¢	24.1¢	17.2¢	6.9¢
24.0	January 1, 2000	12.5¢	15.2%	11.4¢	23.9¢	17.0¢	6.9¢
	July 1, 2000	12.5¢	12.9%	11.4¢	23.9¢	17.0¢	6.9¢
23.9	January 1, 2001	12.5¢	10.2%	11.4¢	23.9¢	17.0¢	6.9¢
	July 1, 2001	12.5¢	11.5%	12.0¢	24.5¢	17.6¢	6.9¢
24.5	January 1, 2002	12.5¢	13.8%	12.0¢	24.5¢	17.6¢	6.9¢
	July 1, 2002	12.5¢	13.5%	12.0¢	24.5¢	17.6¢	6.9¢
24.6	January 1, 2003	12.5¢	11.7%	12.1¢	24.6¢	17.7¢	6.9¢
	July 1, 2003	12.5¢	12.2%	12.1¢	24.6¢	17.7¢	6.9¢
24.7	January 1, 2004	12.5¢	11.5%	12.3¢	24.8¢	17.9¢	6.9¢
	July 1, 2004	12.5¢	9.9%	12.3¢	24.8¢	17.9¢	6.9¢
25.1	January 1, 2005	12.5¢	8.1%	12.9¢	25.4¢	18.5¢	6.9¢
	July 1, 2005	12.5¢	7.4%	12.8¢	25.3¢	18.4¢	6.9¢
25.7	January 1, 2006	12.5¢	5.7%	13.6¢	26.1¢	19.2¢	6.9¢
	July 1, 2006	12.5¢	6.5%	14.6¢	27.1¢	20.2¢	6.9¢
27.1	January 1, 2007	12.5¢	7.5%	14.6¢	27.1¢	20.2¢	6.9¢
	July 1, 2007	12.5¢	6.2%	14.5¢	27.0¢	20.1¢	6.9¢
25.0	January 1, 2008	12.5¢	4.2%	10.5¢	23.0¢	16.1¢	6.9¢
	July 1, 2008	12.5¢	4.1%	13.5¢	26.0¢	19.1¢	6.9¢
26.2	January 1, 2009	12.5¢	5.5%	13.9¢	26.4¢	19.5¢	6.9¢
	July 1, 2009	10.3¢	4.1%	6.4¢	26.4¢	20.3¢	6.1¢
26.6	January 1, 2010	10.3¢	3.6%	7.8¢	26.8¢	21.0¢	5.8¢
	July 1, 2010	10.3¢	3.0%	7.1¢	27.1¢	21.0¢	6.1¢

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FY-Avg	Effective Date		Percent	Cents				
26.8	January 1, 2011	10.3¢	2.2%	5.4¢	10.7¢	26.4¢	20.0¢	6.4¢
	July 1, 2011	10.3¢	1.4%	4.7¢	11.3¢	26.3¢	19.7¢	6.6¢
26.5	January 1, 2012	10.3¢	1.3%	4.1¢	12.3¢	26.7¢	19.7¢	7.0¢
	July 1, 2012	10.3¢	0.8%	2.6¢	13.3¢	26.2¢	18.9¢	7.3¢
25.4	January 1, 2013	10.3¢	0.0%	0.0¢	14.3¢	24.6¢	16.9¢	7.7¢
	July 1, 2013	10.3¢	0.5%	1.6¢	14.4¢	26.3¢	18.6¢	7.7¢
26.4	January 1, 2014	10.3¢	0.3%	0.9¢	15.2¢	26.4¢	18.4¢	8.0¢
	July 1, 2014	10.3¢	0.6%	1.9¢	14.2¢	26.4¢	18.8¢	7.6¢
26.0	January 1, 2015	10.3¢	0.3%	0.8¢	14.5¢	25.6¢	17.9¢	7.7¢
	July 1, 2015	10.3¢	1.2%	2.3¢	13.5¢	26.1¢	18.7¢	7.4¢

Nebraska PRAF Tax	0.9¢
Current Federal Tax	18.4¢
Total Tax on Fuel	45.4¢

1. The fixed portion of Nebraska's motor fuel tax from October 1985 until June 30, 2009 was 12.5¢ per gallon. Of that amount, 2¢ was distributed to the cities and counties. The remaining 10.5¢ was distributed with the Department of Roads receiving 53 1/3 percent and the cities and counties each receiving 23 1/3 percent. Effective July 1, 2009 the fixed portion of the tax was changed to 10.3¢ and is distributed 7.5¢ to the Department of Roads and 2.8¢ to the cities and counties, 50% each.
2. The variable tax is distributed 100% to the Department of Roads.
3. The wholesale tax is distributed 66% to the Department of Roads and 17% each to the cities and counties.
4. Effective January 1, 1993 all fuel types are taxed at the same rate.

[Click here for Fuel Tax History 1925-1992.](#)

Controller Division / Budget Office

01-Jul-15

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